

**ANNUAL REPORT
OF THE
PENSION MANAGEMENT
OVERSIGHT COMMISSION**



**Indiana Legislative Services Agency
200 W. Washington St., Suite 301
Indianapolis, Indiana 46204-2789**

November, 1999

INDIANA LEGISLATIVE COUNCIL

1999

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Chairman

Columbus

Speaker John Gregg

Vice-Chairman

Sandborn

Senator Richard Young

Milltown

Representative Paul Mannweiler

Indianapolis

Senator Harold Wheeler

Larwill

Representative Mark Kruzan

Bloomington

Senator Joseph Harrison

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Representative Dale Grubb

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Senator Patricia Miller

Indianapolis

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New Albany

Senator Thomas Wyss

Fort Wayne

Representative Charlie Brown

Gary

Senator James Lewis

Charlestown

Representative Jeffrey Linder

Waldron

Senator Earline Rogers

Gary

Representative Richard Mangus

Lakeville

Philip J. Sachtleben
Executive Director
Legislative Services Agency

Pension Management Oversight Commission

Membership Roster

Senators

Joseph Harrison, Chair
Attica

Allie Craycraft
Selma

Larry Lutz
Evansville

Thomas Weatherwax
Logansport

Representatives

Lawrence Buell
Indianapolis

Thomas Kromkowski
South Bend

Ronald Liggett
Redkey

Richard Mangus
Lakeville

Legislative Services Agency Staff

Jim Sperlik
Fiscal Analyst for the Committee

Ed Gohmann
Attorney for the Committee

A copy of this report is available on the Internet. Reports, minutes, and notices are organized by committee. This report and other documents for this Commission can be accessed from the General Assembly Homepage at <http://www.state.in.us/legislative/>.

I. STATUTORY AND LEGISLATIVE COUNCIL DIRECTIVES

The Pension Management Oversight Commission (PMOC) was created under IC 2-5-12 to oversee and study public retirement funds in Indiana and to study other topics as assigned by the Legislative Council. The Commission consists of twelve members; four Senators, four Representatives, and four lay members. The chairman of the Legislative Council appoints the chair of the Commission.

Under IC 2-5-12 the Commission is required to do the following:

1. Study the investment and management practices of the boards of the public retirement funds.
2. Determine what constitutes adequate wage replacement levels at retirement (including benefits from public retirement funds and social security) for public employees.
3. Study the impact of federal law and proposals concerning pensions, annuities, and retirement benefits.
4. Study the public safety officers' retirement funds established under IC 36-8.
5. Study methods and levels of funding for public retirement plans.

The Legislative Council assigned the following additional responsibilities to the Commission:

1. Study Indiana's policy concerning the taxation of pension benefits earned by federal retirees.
2. Study various issues related to prosecuting attorney pensions.

II. INTRODUCTION AND REASONS FOR STUDY

A. Public Pension Fund Administrative Issues

Since its inception in 1985, the Commission has provided a bipartisan forum for the study of proposed changes in the laws governing Indiana's public pension funds. This year, as it does each interim, the Commission reviews administrative issues raised by PERF and TRF. The main issue was to consider the establishment of the Public Employees Retirement Fund (PERF) and the Teachers' Retirement Fund (TRF) as independent bodies corporate and politic.

B. Taxation of Federal Retiree Benefits

The Legislative Council directed the Commission to study this topic. The Commission received testimony on this issue and information on how other states tax federal retiree benefits. The Commission discovered that not all states treat federal retirees in the same manner when it comes to taxing their benefits.

C. Taxation of Line-of-Duty Death and Disability Benefits for Police and Firefighters

The Commission decided that it would study this issue to determine if structural, not substantive, changes to the line-of-duty death and disability benefit provisions of the Indiana Code could be made in order to allow members or beneficiaries to claim a federal tax exemption for these benefits. A private letter ruling from the Internal Revenue Service indicated that this could be accomplished.

D. Prosecuting Attorneys Retirement Fund Issues

The Legislative Council directed the Commission to study this issue. The Association of Indiana Prosecuting Attorneys appeared before the Commission requesting changes to their retirement plan.

E. Judges' Retirement System Issues

The Commission agreed to hear from the Indiana Judges Association on two issues affecting the Judges Retirement System: 1.) Providing a Cost of Living Adjustment (COLA) for members of the 1985 Judges Retirement Fund; 2) Adding full-time magistrates to the 1985 Judges Retirement Fund.

III. SUMMARY OF WORK PROGRAM

The Commission met three times during the interim following the conclusion of the 1999 Session of the General Assembly. All three meetings were held at the State House in Indianapolis.

The first meeting, held on September 15, 1999, was devoted to an introduction and a brief discussion of the issues that the Commission planned to study during the 1999 interim. The Commission heard testimony concerning the taxation of federal retiree retirement benefits. The Commission also heard testimony on whether PERF and the TRF should be converted to independent bodies corporate and politic. The Commission reviewed the initial proposal from PERF and TRF concerning this issue. The Commission also heard testimony on Prosecuting Attorneys Retirement Fund (PARF) issues, which included several proposed changes to provisions of that fund. In addition, the Commission heard testimony on the issue of the taxation of line-of-duty death and disability benefits for police and firefighters. There also was brief testimony on the issue of military service credit for teachers.

At the second meeting, held on October 13, 1999, the Commission again heard testimony on the issue of establishing PERF and TRF as independent bodies corporate and politic. Preliminary Draft (PD) 3329, which would establish PERF and TRF as independent bodies corporate and politic, was presented to the Commission. The Commission voted to recommend PD 3329 for introduction in the 2000 session of the General Assembly by a vote of nine to zero. The Commission also reviewed PD 3445, which addresses the issue of the taxation of line-of-duty death and disability benefits for police and firefighters. The Commission also heard testimony on this issue. The Commission voted to recommend PD 3445 for introduction in the 2000 Session of the General Assembly by a vote of nine to zero.

At the second meeting, the Commission heard testimony from the Indiana Judges Association on two issues: A) Providing a Cost of Living Adjustment (COLA) for members of the 1985 Judges Retirement Fund; B) Adding magistrates to the 1985 Judges Retirement Fund. At the meeting, the Commission also heard testimony from the Association of Indiana Prosecuting Attorneys concerning PARF issues.

In addition at the second meeting, the Chair read a prepared statement on the issue of taxation of federal retiree benefits. The Committee decided by a unanimous vote to refer the issue of taxation of federal retiree benefits to the Commission on State Tax and Financing Policy.

At the third meeting, held on October 28, 1999, the Commission heard testimony on the two issues concerning the Judges' Retirement System and the issues affecting the Prosecuting Attorneys Retirement Fund. On the two issues of the Judges Retirement Plan: A) providing a Cost of Living Adjustment (COLA) for members of the 1985 Judges Retirement Fund. B) and adding magistrates to the 1985 Judges Retirement Fund, the Commission voted nine to zero on both issues to recommend introduction of these two issues in the 2000 Session of the General Assembly. At this meeting, the Commission also heard testimony on the taxation of survivor and disability benefits for police and firefighters. The Commission also took testimony on the topic of Social Security coverage of certain students.

IV. SUMMARY OF TESTIMONY

A. First Meeting (September 15, 1999):

1. Taxation of Federal Retiree Benefits

The Commission reviewed the study topics that had been assigned to it by the Legislative Council. The Commission then heard testimony concerning the issue of taxation of federal retiree benefits. Witnesses described how Indiana taxes federal retiree benefits and how other states tax various types of retirement income. At this meeting, the Commission was told by Ms. Mary Beth Braitman, outside counsel for PERF and TRF, that Indiana public employee benefits are fully taxable. She also explained that federal civil service employees are allowed a \$2,000 deduction for those who are at least sixty two years of age, but that this deduction is reduced by the Social Security and Railroad retirement benefits received. Ms. Braitman noted that of the fifty states, twenty states either have no income tax or provide a full exemption to state and federal retirees, eight states fully tax both state and federal retirees, while the remaining twenty-two states provide a range of exemptions.

Fourteen additional witnesses were called upon to testify on this issue. These witnesses were either retired civil service employees and/or retired military personnel. These witness described how they are affected by Indiana's law concerning taxation of federal retirees. These witnesses also testified concerning what they perceive to be a lack of fairness. Most witnesses told the Commission that they simply would like to be treated fairly when it come to the taxation of federal retiree benefits.

2. PERF and TRF Administrative Issue

At the first meeting, Ms. Braitman reiterated the accomplishments of the Commission and the General Assembly over the last several years as it relates to the administrative operation of PERF and TRF. She divided these into three basic themes; a) modernization of the plans; b) adequate and actuarially sound funding; c) member benefits and services. Ms. Braitman told the Commission that the concept of establishing PERF and TRF as independent bodies corporate and politic is grounded in all of those themes. She then described the issue of establishing PERF and TRF as independent bodies corporate and politic.

Mr. E. William Butler, Director of PERF, told the Commission that the PERF Board of Trustees takes it fiduciary responsibility seriously. He said that they are responsible for \$10 billion in assets. Mr. Butler further commented that PERF supports the proposal to establish PERF and TRF as separate bodies corporate and politic.

Mr. William E. Christopher, Director of TRF, told the Commission that modernizing the administrative process would allow TRF to respond quickly and effectively, and that he supports the proposal.

Mr. Tom Miller, President of the Professional Fire Fighters Union of Indiana, testified that Indiana has made great strides over the last decade and this proposal would make Indiana more like other states.

Mr. Leo Blackwell of the Indiana Fraternal Order of Police (FOP) told the Commission that the FOP supports the proposal.

3. Prosecuting Retirement Fund (PARF) Issues

Ms. Deborah Daniels, representing the Association of Indiana Prosecuting Attorneys, told the Commission that the Association is requesting the following changes to the PARF statutes:

- 1) Pro rate benefits for partial years of service.

- 2) Eliminate the requirement that prosecuting attorneys continue to contribute after twenty-two years of service.
- 3) Change the benefit multiplier for disability benefits to the same multiplier as in the Judges' Retirement System.
- 4) Change the eligibility for disability benefits to disability rendering the member unable to perform the duties of the prosecutor.
- 5) Eliminate the requirement that a member have at least five years of service in order to be eligible for disability benefits.
- 6) Change the requirement for vesting from ten years to eight years.
- 7) Change the benefit multiplier such that the benefit would be 60% of salary after 22 years of service instead of 50% of salary after 20 years of service.
- 8) Change the salary definition from salary paid at time of separation from service to annual salary being paid for the office the participant held at separation of service.

Mr. Richard A. Maughmer, Prosecuting Attorney from Cass County, explained the issues to the Commission. Also addressing the Commission was Mr. Steve Johnson, Prosecuting Attorney from Grant County. Mr. Johnson told the Commission that the annual cost of the requested changes to the PARF is estimated by actuaries for the Fund to be \$738,000.

4. Taxation of Line-of-Duty Death and Disability Benefits for Police and Firefighters

Ms. Braitman brought an issue to the Commission concerning the taxation of line-of-duty death and disability benefits for police and firefighters. Ms. Braitman told the Commission that the police and firefighters have submitted a request for a private letter ruling to the Internal Revenue Service (IRS) regarding this issue. The IRS has suggested that if certain structural, not substantive, changes are made to the police and firefighter funds, the IRS would rule certain death and disability benefits to be non-taxable.

B. Second Meeting (October 13, 1999):

1. PERF/TRF Legislation (Preliminary Draft 3329)

Ms. Braitman distributed a section-by-section analysis of PD 3329. The draft would establish PERF and TRF as separate bodies corporate and politic.

Section 1 provides that PERF and TRF staff are not part of the state employee personnel administration. The PERF and TRF Boards of Trustees will have the responsibility to determine staffing.

Section 2 establishes PERF and TRF each as a body corporate and politic, an independent instrumentality exercising essential government functions. It also clarifies that PERF and TRF boards, employees, and funds remain in the same status as they currently are for purposes of contract claims, tort claims, and civil rights claims.

Section 3 deletes biennial appropriation language for expenses as well as language that offset appropriations by fund earnings. Deletion of this language will result in the funds paying their own administrative expenses, as they currently do pursuant to the offset language. It leaves the liability for funding liabilities exactly as it currently is in statutes.

Section 4 retains current law as it relates to the PERF Board being the primary fiduciary of PERF and being subject to the prudent expert rule. This section amends the PERF Board of Trustees' duties to include additional employment, budgeting, funding, and reporting responsibilities. According to the testimony, this is consistent with the Uniform Management of Public Employee Retirement Systems Act, as approved and recommended for enactment in all states by the National Conference of

Commissioners on Uniform State Laws.

Section 5 contains a corresponding enlargement of PERF Board powers to conduct its business as fiduciaries of the Fund.

Section 6 retains current law as it relates to the TRF Board being the primary fiduciary of TRF, and being subject to the prudent expert rule. This section amends the TRF Board of Trustees' duties to include additional employment, budgeting, funding, and reporting responsibilities. According to the testimony this is consistent with the Uniform Management of Public Employee Retirement Systems Act.

Section 7 contains a corresponding enlargement of TRF Board powers to conduct its business as fiduciaries of the Fund.

Section 8 conforms the 1977 Police and Firefighters Advisory Committee provisions to be consistent with the other changes described above. It makes their expenses subject to the PERF Board approval. It also clarifies that the Committee can include active or retired members.

Mr. Butler, Director of PERF, in a prepared statement, testified that he supports PD 3329.

Mr. Christopher explained that he had just returned from a meeting of directors of teacher retirement funds from around the nation. He said that these funds are attempting to concentrate more on services to their members. Mr. Christopher said PD 3329 would allow TRF to accomplish that goal.

Mr. Fred Armstrong, Mayor of Columbus, told the Commission that he also serves on the Indiana Association of Cities and Towns (IACT) Legislative Committee and Task Force. Mayor Armstrong said that as spokesperson for the IACT, he supports the concept of PERF and TRF as separate bodies corporate and politic. He remarked that there were no concerns voiced about this idea at the ACT's recently concluded annual conference.

Mr. Mark Webb, Chief Legal Counsel for PERF, was recognized by the Chair. Mr. Webb said that PERF supports the concept of establishing PERF as a separate body corporate and politic.

Mr. Tom Miller addressed the Commission and stated that as President of the Indiana Professional Firefighters Union and as Chair of the 1977 Police and Firefighters Advisory Commission, he supports PD 3329.

Mr. Steve Moberly, Executive Director of the Indiana Retired Teachers Association (IRTA), told the Commission that IRTA supports the concept and that the legislation will give the TRF the tools it needs to better serve its members.

Mr. Bill Murphy, Director of the Indiana Retired Public Employees Association (IRPEA), said that IRPEA supports the legislation.

Mr. Leo Blackwell of the Indiana Fraternal Order of Police (FOP) told the Commission that the FOP supports the legislation. Both Mr. Miller and Mr. Blackwell said that this legislation will allow PERF to better serve its members.

Mr. Don Hogan of the Indiana Teachers Association (ISTA) told the Commission that ISTA supports the legislation.

2. Taxation of Survivor and Disability Benefits for Police and Firefighters (Preliminary Draft 3445)

Ms. Braitman was called upon to present PD 3445 and discuss the issue. Ms. Braitman told the

Commission that PD 3445 deals with survivor and disability benefits for police officers and firefighters. The draft separates the provisions concerning survivor benefits for police officers and firefighters into separate sections based on whether the death was in the line of duty or not in the line of duty. Ms. Braitman said that PD 3445 makes the definition of "dies in the line of duty" used in survivors benefits statutes more uniform for all police officers and firefighters. The bill also separates the provisions concerning the 1977 Fund disability benefits for covered impairments into separate provisions based on the class of impairment. Ms. Braitman told the Commission that this legislation would provide members with the ability to claim federal income tax exemptions for certain benefits.

Mr. Tom Miller was recognized by the Chair and said that the taxation issues are complex and represent problems for his members. He said that he supports PD 3445. Mr. Leo Blackwell said that the FOP supports the concept of PD 3445.

3. Judges' Retirement System

The Commission heard testimony from Judge Mary Lee Comer, representing the Indiana Judges' Association. Judge Comer presented two issues for the Commission A) Adding a Cost of Living Adjustment (COLA) for members of the 1985 Judges Retirement Fund; and B) Adding full-time magistrates as participants in the 1985 Judges Retirement Fund. Judge Comer noted that these requests had been brought before the Commission during the 1998 interim and both were approved by the Commission.

4. Prosecuting Attorneys Retirement Fund

The Commission heard testimony from Ms. Deborah Daniels, representing the Association of Indiana Prosecuting Attorneys, and Mr. John A. Larson, Warren County Prosecuting Attorney. Mr. Larson reiterated the changes to the PARF statutes requested of the Commission.

5. Taxation of Federal Retiree Benefits

Sen. Harrison read the following statement regarding the issue of taxation of federal retiree benefits.

The issue of taxation of federal retiree benefits was brought before the Pension Management Oversight Commission. The Commission heard testimony on the subject from interested parties. In addition, the Commission received information on how other states treat federal retirement benefits. The Commission also heard testimony that some states tax state and federal retirement benefits in the same manner, although some states do not. The Commission recommends that whatever is done regarding the taxation of retirement benefits must be done with equity for both state and federal retirees. In addition, it should be noted that this issue is more of a tax issue than a pension issue, and therefore any final recommendations should be made only after the issue has been reviewed by the Commission on State Taxation and Finance Policy.

The Commission, by consent, recommended that this issue be referred to the Commission on State Tax and Financing Policy.

C. Third Meeting (October 28, 1999):

1. Judges Retirement System Issues

At this meeting, the Commission heard testimony from Judge Thomas Milligan, judge of the Circuit Court of Montgomery County and Vice-President of the Indiana Judges Association (IJA). Judge Milligan

addressed the Commission on the two issues that had been presented at the previous meeting of the PMOC:

A) Providing a Cost of Living Adjustment (COLA) for the Judges 1985 Pension Plan. Judge Milligan testified that this request would grant to judges in this plan the same COLA that is granted to members of the Public Employees Retirement Fund and the Teachers' Retirement Fund by the General Assembly. Judge Milligan further explained to the Commission that whenever the General Assembly grants a COLA to PERF and TRF recipients, judges in the 1985 Pension Plan would receive the same percentage increase.

B) Adding full-time magistrates to the Judges 1985 Pension Plan. Judge Milligan said that this proposal provides that full-time magistrates would be part of the 1985 Pension Plan.

2. Prosecuting Attorneys Retirement Fund (PARF) Issues

Ms. Deborah Daniels, representing the Association of Indiana Prosecuting Attorneys addressed the PMOC briefly described the issues concerning PARF. Mr. John A. Larson, Warren County Prosecuting Attorney, distributed a letter from Ms. Daniels to Sen. Harrison, which prioritized the PARF issues into: A) First Priority; B) Second Priority; and C) Remaining Items. Mr. Larson listed the issues:

A First Priority

- 1) Increase percentages used in computing retirement benefits
Increase in annual funding: \$455,000
- 2) Reduce the number of years required to vest from 10 years to 8 years
Increase in annual funding: \$47,100
- 3) Reduce the reduction factors for retirement before age 65
Increase in annual funding: \$85,000

B) Second Priority

- 1) Eliminate the requirement for member to contribute after 22 years of service
Increase in annual funding \$2,700

C) Remaining Items

Mr. Larson said that while prosecutors have previously indicated an interest in the following items, they are not at the top priority of the Association.

- 1) Provide for the pro-ration of benefits for partial years of service
Increase in annual funding: N/A
- 2) Increase the percentages used in computing disability benefits
Increase in annual funding: \$30,900
- 3) Change the eligibility definition to inability to perform work as a prosecutor
Increase in annual funding: \$32,100
- 4) Eliminate the requirement of 5 years of service for disability benefits
Increase in annual funding: \$34,700

3. Taxation of Survivor and Disability Benefits for Police Officers and Firefighters (PD 3595)

Ms. Mary Beth Braitman told the PMOC that PD 3595, which would replace the draft adopted at the previous meeting, address public safety survivor and disability benefits. She said that the proposal separates the provisions concerning survivors' benefits for police officers and firefighters into separate sections based on whether the death was in the line of duty or not in the line of duty. Ms. further commented that the proposal makes the definition of "dies in the line of duty" used in the survivors' benefits statutes uniform for police officers and firefighters.

Mr. Chuck Sosbe, representing the Professional Firefighters Union of Indiana, addressed the PMOC concerning PD 3595 and told the Commission that he supports the legislation.

Mr. Leo Blackwell of the Indiana Fraternal Order of Police (FOP) told the PMOC that this legislation would allow members to have a non-taxable benefit without additional cost to the members or the state.

4. Social Security Coverage of Certain Students PD 3391

Ms. Braitman told the Commission that PD 3391 allows the state to amend the federal-state agreement concerning Social Security coverage of public employees to exclude from coverage any service performed after June 30, 2000, in the employ of a school, college, or university if the service is performed by a student who is enrolled and regularly attending classes at the school, college, or university.

The Commission briefly discussed the proposed legislation. Rep. Kromkowski expressed some concern and said that this proposal will save students and the schools money, but yearly the tuition rates at colleges and universities continue to increase in excess of the annual inflation rate. He said that he would call upon the universities to reduce such large increases in tuition.

5. Taxation of Federal Retiree Benefits

Sen. Harrison briefly discussed the issue of the taxation of federal retiree benefits and stated that the Commission had recommended that this issue be referred to the Commission on State Tax and Financing Policy. He reiterated that he believes this is a tax issue and not a pension issue.

V. COMMITTEE FINDINGS AND RECOMMENDATIONS

A. The Commission made the following findings of fact:

The Commission determined that the issue of taxation of federal retiree benefits is a tax issue and not a pension issue.

The Commission made the following recommendations:

1. The Commission voted 9 to zero to recommend PD 3329 to the General Assembly. This draft establishes PERF and TRF as independent bodies corporate and politic.
2. The Commission voted 11 to zero to recommend 3595 to the General Assembly. It replaced PD 3445, which the Commission had adopted at a previous meeting. The draft addresses the issue of public safety survivor and disability benefits.
3. The Commission voted nine to zero to recommend to the General Assembly to provide a Cost of Living Adjustment (COLA) for the Judges 1985 Retirement Fund.

4. The Commission voted nine to zero to recommend to the General Assembly to add full-time magistrates to the Judges 1985 Retirement Fund.

5. The Commission voted nine to two to recommend to the General Assembly the First Priority concerning the Prosecuting Attorneys Retirement Fund. The First Priority is listed below.

A First Priority

1) Increase percentages used in computing retirement benefits

Increase in annual funding: \$455,000

2) Reduce the number of years required to vest from 10 years to 8 years

Increase in annual funding: \$47,100

3) Reduce the reduction factors for retirement before age 65

Increase in annual funding: \$85,000

6. The Commission voted nine to zero to recommend to the General Assembly the Second Priority concerning the Prosecuting Attorneys Retirement Fund. The Second Priority is listed below.

B) Second Priority

1) Eliminate the requirement for member to contribute after 22 years of service

Increase in annual funding \$2,700

7. The Commission voted eleven to one to recommend PD 3391 to the General Assembly. This allows the state to amend the federal-state agreement concerning Social Security coverage of public employees to exclude from coverage any service performed after June 30, 2000, in the employ of a school, college, or university if the service is performed by a student who is enrolled and regularly attending classes at the school, college, or university.

8. By consent the Commission voted to refer the issue of taxation of federal retiree benefits to the Commission on State Tax and Financing Policy.

WITNESSLIST

September 15, 1999

Mary Beth Braitman, Ice Miller Donadio & Ryan
Paul Severance, United Senior Action
Frank Tester, National Association of Retired Federal Employees (NARFE)
Joseph H. Ziegler, NARFE
Claude Ferguson, NARFE
Grace Wolfe, NARFE
Phillis Hurd, NARFE
Lt. Col. Joseph B. Duray, U.S. Army (Retired), Retired Officers Association
Charles Caton, The Retired Enlisted Association
Allen Lauer, NARFE
Douglas Brown, Postal Workers Union
Martin Hindman, NARFE
Lynn Conrad, NARFE
Ester Meek
Don Dean
William Butler, Director of PERF
William Christopher, Director of TRF
Tom Miller, Professional Firefighters of Indiana
Leo Blackwell, Fraternal Order of Police
Deborah Daniels, Association of Indiana Prosecuting Attorneys
Richard Maughmer, Prosecuting Attorney from Cass County
Steve Johnson, Prosecuting Attorney from Grant County
Steve Moberly, Executive Director of the Indiana Retired Teachers Association

October 13, 1999

Mary Beth Braitman, Ice Miller Donadio & Ryan
William Butler, Director of PERF
William Christopher, Director of TRF
Fred Armstrong, Mayor of Columbus
Mark Webb, Chief Legal Counsel of PERF
Tom Miller, Professional Firefighters of Indiana
Leo Blackwell, Fraternal Order of Police
Steve Moberly, Executive Director of the Indiana Retired Teachers Association
Bill Murphy, Director of the Indiana Retired Public Employees Association
Don Hogan, Indiana State Teachers Association
Mary Lee Comer, Judge of Hendricks County Superior Court
Deborah Daniels, Association of Indiana Prosecuting Attorneys
John A. Larson, Warren County Prosecuting Attorney

October 28, 1999

Thomas Milligan, Judge of the Circuit Court in Montgomery County
Deborah Daniels, Association of Indiana Prosecuting Attorneys
John A. Larson, Warren County Prosecuting Attorney
Mary Beth Braitman, Ice Miller Donadio & Ryan
Leo Blackwell, Fraternal Order of Police
Chuck Sosbe, Professional Firefighters of Indiana